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OF COUNSEL  
URBAN A. LESTER

*John*  
December 4, 1995

*County Party*  
Mr. Vernon A. Williams  
Secretary  
Interstate Commerce Commission  
Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11303(a) are two (2) copies of a Memorandum of Lease, dated as of December 1, 1995, a primary document as defined in the Commission's Rules for the Recordation of Documents under 49 C.F.R. Section 1177 and two (2) copies of a Memorandum of Assignment of Lease, also dated as of December 1, 1995 a secondary document related thereto.

The names and addresses of the parties to the enclosed documents are:

Lessor/Assignor: ACF Industries, Incorporated  
620 North Second Street  
St. Charles, Missouri 63301

Lessee: Midwest Agri Commodities  
7801 E. Busk Lk. Rd.  
Edin, Minnesota 55439

Assignee: First Security Bank of Utah  
79 South Main Street  
Salt Lake City, Utah 84111

A description of the railroad equipment covered by the enclosed documents is set forth on Exhibit A attached to both the Lease and the Assignment.

Mr. Vernon A. Williams  
December 4, 1995  
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Also enclosed is a check in the amount of \$42.00 payable to the order of the Interstate Commerce Commission covering the required recordation fee.

Kindly return stamped copies of the enclosed documents to the undersigned.

Very truly yours,

A handwritten signature in cursive script, appearing to read 'R. Alvord', written in dark ink.

Robert W. Alvord

RWA/bg  
Enclosures

DEC 8 1995 10:40 AM

Memorandum dated as of December 1, 1995 of Leases specified on Exhibit A attached hereto by and between ACF Industries, Incorporated, a New Jersey corporation, ("Lessor") and the Lessee identified on Exhibit A attached hereto ("Lessee") (as the same have been and may be amended, supplemented, otherwise modified or renewed from time to time, the "Leases").

W I T N E S S E T H:

Pursuant to the Leases, Lessor has agreed to furnish to Lessee, and Lessee has agreed to lease from Lessor certain railcars including the railroad tank cars and covered hopper cars listed on Exhibit A attached hereto.

IN WITNESS WHEREOF, the undersigned has caused this instrument to be signed by its corporate officer as of the date first above written.

ACF INDUSTRIES, INCORPORATED,

by

Name:

Title:

STATE OF NEW YORK     )  
                              ) ss.  
COUNTY OF NEW YORK    )

On this <sup>30th</sup> ~~1st~~ day of <sup>November</sup> ~~December~~, 1995, before me personally appeared Robert J. Mitchell, to me personally known, who being by me duly sworn, says that he is the Senior Vice President of ACF INDUSTRIES, INCORPORATED that the foregoing instrument was signed on behalf of said corporation on the date hereof, and he acknowledged that the execution of the said instrument was his free act and deed.

  
NOTARY PUBLIC

My commission expires:

ALICE BLUMBERG  
Notary Public, State of New York  
No. 01BL5026266  
Qualified in New York County  
Commission Expires April 18, 1996

Exhibit A

<b>Lessee</b>	<b>Car Service Contract #</b>	<b>Identifying Numbers</b>	<b>Number of Cars</b>	<b>AAR Designator</b>
MIDWEST AGRI COMMODITIES	5776	ACFX 78653	1	T105